

EXHIBIT 8



COHEN PONTANI LIEBERMAN & PAVANE LLP

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February 9, 2007

VIA E-MAIL

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William A. Alper
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1701 Market Street
Philadelphia, PA 19103

Re: Teleconference on February 8, 2007
Miller et al. v. Treado et al.
Civ. No. 05-10367-RWZ (D.Mass.)
Our File No.: 34250-60L

Sidney R. Bresnick
Of Counsel

Dear Ken:

This letter is a follow-up to the LR 37.1 teleconference on February 8, 2007.

Mindy H. Chettih
Vincent M. Fazzari
Alfred H. Hemingway, Jr.
Roger S. Thompson
Teodor J. Holmberg
Richard D. Margiano
Darren S. Mogil
David P. Badanes
Mher Hartoonian
Alphonso A. Collins
Douglas D. Zhang
Edward V. DiLello
Edward M. Reisner
Bradley M. Marazas
F. Brice Faller
Marilyn Neiman

Barry Logue is available for deposition on February 12, 16, 19, 26, and March 2, 5, 9, 12, and 16, 2007. Peter Miller is available on February 12-16, 20-23 and March 12-16, 19-23, 2007. We want the Logue and Miller depositions to take place at the same time for purposes of efficiency and cost. Tracey Golini is available the week of February 19, 2007.

As discussed in the teleconference, we have fulfilled our LR 37.1 obligations regarding the documents identified in our November 13, 2006 letter and any documents defendants are withholding concerning the Buchanan Ingersoll litigation—i.e., we are free to file a motion to compel production on those issues. However, as we have indicated before, and again during the teleconference, if you inform us in writing that the defendants are not withholding any documents as identified in our November 13, 2006 letter, a motion to compel on that issue will not be necessary.

We have also fulfilled our LR 37.1 obligations regarding continuing Treado's deposition; however, if you wish to respond further to, e.g., our letters of October 30 and November 10, 2006 concerning this issue, and/or believe it's possible to resolve this without the Court's assistance, please send us a letter as soon as possible. Similarly, if you believe plaintiffs' objection under the protective order to giving Kristina Johnson access to plaintiffs' confidential information is without legal and/or factual foundation (as you indicated during the teleconference), please send a written explanation before next Thursday, February 15, 2007 (the date on or by which we will file a motion with the Court on this matter). We do not wish to burden the Court with another motion if it is not necessary.

Very truly yours,
COHEN PONTANI LIEBERMAN & PAVANE LLP

/s/ Mher Hartoonian

MBP/MH

Enshan Hong
Technical Advisor



Mr. Kenneth L. Racowski, Esq.
Morgan, Lewis & Bockius LLP
February 9, 2007
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cc: Paul D. Weller, Esq.
Anthony J. Fitzpatrick, Esq.
Christopher S. Kroon, Esq.